

**OPINION
49-181**

March 14, 1949 (OPINION)

TAXATION

RE: May Pay Real Estate Taxes Without Paying Special Assessment

Your letter of March 11, asking for an opinion on the following situation, has been received, and referred to my desk.

You state that the Dakota Transfer and Storage Company has been charged with special assessments for paving adjacent to their property. You state, further, that they are dissatisfied with the assessment and desire to pay the real estate taxes now in order that they be entitled to the five percent discount, without paying the special assessments.

It is our opinion that they may do this. The special assessments are not taxes, although the law provides for their collection in the same manner that taxes are collected. They are strictly payment for special improvements made to their property and are not, technically, taxes.

Therefore, it is our opinion that they may pay the real property tax assessed against the property without paying the special assessments at this time.

WALLACE E. WARNER

Attorney General